



February 10, 2016

County of Nemaha, Nebraska BOARD OF EQUALIZATION

Commissioners Chambers 1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on February 10, 2016 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 4, 2016. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 9:00 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Mallory Lempka.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Wittmann, seconded by Hutton to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the January 27, 2016 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Chairman Bohling opened the Public Hearing at 9:01 for the approving or disapproving of Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451. Notice of public hearing published in the Nemaha County Herald on January 28, 2016. Notice of public hearing sent via first class mail to each organization on January 29, 2016. The following were present for the public hearing: no one.

Chairman Bohling closed the public hearing at 9:02 a.m.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for American Legion Post #23. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Bender-Reese Post #330 – Johnson American Legion. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Auburn Eagles Aerie #3767. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Berean Fundamental Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Auburn Berean Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.





Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Christian Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Fine Arts Association. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brownville Historical Society. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Brownville Village Theatre Foundation. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Brownville Village Theatre Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Calvary Christian Center Assemblies of God. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Brock Christian Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Auburn Christian Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittman to approve the Exemption Application full Tax Exemption on real property for Evangelical Lutheran Good Samaritan Society. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First Presbyterian Church of Auburn. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First Southern Baptist Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for First United Methodist Church of Auburn. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Flatwater Art Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Hearts United for Animals. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for LL Coryell & Son Park Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Martin Luther Evan. Lutheran Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Methodist Church of Brownville. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Methodist Church of Nemaha. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Christian Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.





Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Co. Agr. Society. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application partial Tax Exemption on real property for Nemaha Co. Farm Bureau Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Nemaha Co. Hospital. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Nemaha Valley Museum Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for New Life World Outreach Center of Auburn NE Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Community Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Historical Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru Lodge #14 A.F. & A.M. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Peru State College Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application partial Tax Exemption on real property for Peru Veterans of Foreign Wars Post #7299. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for Region V Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for South Auburn Church of Christ. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Southeast Nebraska Community Action Council. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Bernard's Catholic Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Clara's Catholic Church Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Clara's Church Inc. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. James Evangelical Lutheran Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. John's Evangelical Lutheran Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.





Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Joseph's Catholic Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Joseph Institute. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Matthew's Evangelical Lutheran Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Paul's Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for St. Paul's Eva. Lutheran Church – Hickory Grove. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application full Tax Exemption on real property for Trinity Evangelical Lutheran Church. Roll call vote: Hutton, aye; Wittmann, abstain; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Trustees for Jehovah Witnesses. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Trustees of Bethel Community Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on real property for United Methodist Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for United Methodist Church (Johnson). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemtpion on real property for United Methodist Church (Julian). Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Meriwether Lewis Foundation. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on real property for Zion Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Catholic Social Services. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Nemaha County Development Alliance. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on personal property for Nemaha County Health Services, Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Wittmann to approve the Exemption Application full Tax Exemption on personal property for Peru Day Care. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Wittmann, seconded by Hutton to approve the Exemption Application full Tax Exemption on personal property for Project Response Inc. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.





Assessor Lempka presented tax list correction #1602-02, removed already, taxes were already accelerated, Terra Scan didn't delete record. Motion by Wittmann, seconded by Hutton to approve tax list correction 1602-02 for Kenneth & Barbara Fike on a mobile home. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization, motion by Hutton, seconded by Bohling to adjourn at 12:14 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Marvin Bohling, Chairman Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley County Clerk